

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**October 26, 2017**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Wm. Hunter Cook, CPA, President; Cynthia B. Brown, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Justin C. Burgess; L. Samuel Williams, Jr., CPA; Arthur M. Winstead, Jr., CPA; and Michael H. Womble, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; and Nathan Standley, Esq.

**GUESTS:** Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; Charles Edgar (Eddie) Sams, Jr., CPA, NCACPA; and Sgt. J.A. Stokes, Raleigh Police Department.

**CALL TO ORDER:** President Cook called the meeting to order at 10:00 a.m.

**MINUTES:** The minutes of the September 18, 2017, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The September 2017 financial statements were accepted as submitted.

**NATIONAL ORGANIZATION ITEMS:** The following individuals were appointed to NASBA Committees for 2017-2018: Wm. Hunter Cook, CPA - Ethics Committee; Jeffrey J. Truitt, Esq. - International Qualifications Appraisal Board; L. Samuel Williams, CPA - Regulatory Response Committee; Michael H. Womble, CPA - Strategic Planning Committee; and Robert N. Brooks - CBT Administration Committee.

**STATE AND LOCAL ORGANIZATION ITEMS:** Messrs. Cook and Nance commented on their attendance at the October 5-6, 2017, NCACPA Board meeting in Asheville.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Ms. Brown moved and the Board approved the following recommendations of the Committee:

Case No. C2016368 - Jeffrey Goldstein, NC CPA No. 32175 - Approve the signed Consent Order (Appendix I).

Case Nos. C2017162-1 and C2017162-2 - Jeffery A. Henderson, NC CPA No. 13782 and Jeffrey A. Henderson, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2017180 - Corey L. Skolnick, NC CPA No. 33210 - Approve the signed Consent Order (Appendix III).

Case No. C2017204 - Charles S. Smith, NC CPA No. 28813 - Approve the signed Consent Order (Appendix IV).

Case No. C2017235 - Craig D. Reisinger, NC CPA No. 34439 - Approve the signed Consent Order (Appendix V).

Case No. C2017219 - Close the case without prejudice.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Mr. Williams moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The Committee recommended that the Board approve the following:

Terrence Jude Leifheit, II

**Original Certificate Applications** - The Committee recommended that the Board approve the following:

Emily Rose Agostinelli  
Esra Adel Abdullah Al-Shawafi  
Carolyn May Batke  
Nicholas Saul Baum  
Stephen Ranzell Belcher  
Ashley Nichole Bink  
Jackelyn Ann Branco  
Robert Joseph Brown  
Matthew Thomas Carle  
Kimberly Renee Clark  
John Alexander Cobb  
Michael Alexander Diaz  
Doina Duca  
Courtney Ann Fee  
Landry McClelland Frei  
Philip Joseph Garrigan, Jr.  
Daniel James Graham, IV  
Lauren Elizabeth Hatcher  
Emma Vistula Hawkins  
Ryan Warren Herring  
Danielle Marie Hindt  
David Edward Holmes

Jonathan Marc Holt  
Yining Jiang  
Elana Katherine Jones  
Bryce Marcus Jordan  
Jennifer Marie Jordan  
Sara Elizabeth Keith  
Michael Wesley Kincheloe  
Kelly Denise Larouche  
Anita Denise Lauro  
Terrence Jude Leifheit, II  
Marjorie Michelle Loflin  
Joseph Charles Manzinger, III  
Susanne Marie Matthews  
Candace Breana Maynard  
Cathleen Grace McCall  
William Joseph Meador  
Steven Jay Montross  
Courtney Lynn Nastasia  
David Gregory Nussman  
Laura Jane O'Brien  
Cody Andrew Owenby  
Jennifer Lynn Pasion

Neal Edward Pawsat  
Michelle Ann Phillips  
Brandon Keith Price  
John Michael Pujals  
Stuart Carson Reese  
Payal Tasvir Shah  
Danielle Marie Simon  
Hitesh Soni  
Jamie Reeder Thornburg

Thomas Eli Turlington  
Kenneth Matthew VanSparrentak  
Haley Elizabeth West  
Laurel Felice Whitten  
Justin Ben Wike  
Michael Charles Wolfe  
Garrett Richard Wydysh  
Nia Erin Wylie

Staff reviewed and recommended approval of the original application submitted by George Robinson Wise, III. Mr. Wise failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

**Reciprocal Certificate Applications** - The Committee recommended that the Board approve the following:

Lee Ann Ahern  
Marie A. Anderson  
Michael Joseph Angerhauser  
Jessica Rachelle Ard  
Stephen Edward Beal  
George Wiese Beckwith  
Era Casey Bedtelyon  
Patrick James Benson  
Tamara Lee Healy Bongi  
Travis James Bracken  
Patrick Joseph Breslin  
John Richard Brown  
Miranda Frances Brownlow  
Kathryn Marie Bruns  
Phyllis Rigsby Bryan  
Nicholas Andrew Bucci  
Rachel Anne Cassidy  
Robert Catapano, Jr.  
Amy Katherine Claflin  
Erin Kathleen Coffey  
Andrew Thomas Coley  
Caitlin Erin Diebold  
Cassandra Marie Dominicis

Erika Nicole Dudley  
Nicole Leigh Eisenoff  
Anthony Philip Elsass  
Lisa Paige Fitzgerald  
Lea Magan Fletcher  
Andrew Philip Flowers  
Michael James Foley  
Mary Hanna Francis  
Peter Hugh Gaunt  
Gregory Leonard German  
Gerald David Gevirtz  
Katherine Marie Goode  
Jay Donald Hanson  
Lindsay Marie Harrelson  
Adam Frederick Harshman  
John Michael Hill, II  
Mandy Jo Hill  
Lauren Alyssa Hines  
Thomas Daniel Horton  
Chelsea Dee Howlett  
Michelle Kathleen Jenkins  
Belinda Sue Jones  
Brian Adam Joseph

Robert William Kianos, II  
Michael Paul Krol  
Jeffrey Andrew Kuchar  
Benjamin Richard Lahue  
Caitlin Renae Leleck  
Ferdinand Victor Lepere  
Kathryn Taylor Lester  
Jerome Frederick Lindeman  
David Christopher Loomis  
David John Ludwin  
Peter Joseph Malize  
Kelley Queen Manders  
Stan Jerome Mascarenhas  
Christopher Lyle Mattke  
Jacob Dalton McCormick  
Hemanth Kumar Meda  
John Benoit Menasce  
Celeste Ann Midkiff  
Rebecca Elizabeth Miller  
Kelly Burnette Moorefield  
Doreen Muentener  
Matthew John Naro  
Michael Joseph Nesseralla  
Kathryn Nusbaum

Nicole Nadine Richards  
Larry James Sargent  
John Michael Schlegel  
Ian Michael Schoenen  
Kimberly Diane Simmons  
Christina Marie Smeriglio  
Kevin Gregory Sprissler  
Marshall Ashley Stein  
Lisa Moss Strickland  
Jamie Lynn Struif-Pehowski  
Julia Aileen Szyjka  
Richard Allen Turpen  
Tricia Ann VanVliet  
Andrew Joseph Verrillo  
Manuel Evelio Villate  
Jia Wang  
Brooke Elaine White  
Laura Rebekah Kathryn Wilhelm  
Kristen Lynn Wilkinson  
Amy Elizabeth Winkler  
Melanie Baxter Wright  
Haley Elizabeth Wynn  
Yu Zeng

**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Michael James Foley, T10026  
Amy Katherine Claflin, T10027  
Tamara Lee Healy Bongi, T10028  
Rachel Anne Cassidy, T10029  
Michael Paul DeRusso, T10030  
Mani Thomas, T10031  
H. Bruce Fielding, T10032  
Steven Paul Fultonberg, T10033  
Johnathan George Orrock, T10034  
Gregory Leonard German, T10035  
Miranda Frances Brownlow, T10038  
Era Casey Bedtelyon, T10039  
Laura Rebekah Kathryn Wilhelm,  
T10040

Andrew Thomas Coley, T10041  
Stephen Edward Beal, T10042  
Michael Edward Walchonski, T10043  
Brian Adam Joseph, T10044  
Justin Alan Carte, T10045  
Yu Zeng, T10046  
Augustus M. Freeman, III, T10047  
Tricia Ann VanVliet T10048  
Stuart Hamilton Nofsinger, T10049  
Lindsay Marie Harrelson, T10050  
Kelly Ann Burnette, T10051  
Jeffrey Robert Podziewski, T10052  
Kathryn Marie Bruns, T10053  
Marshall Ashley Stein, T10054

Michael Joseph Angerhauser, T10055  
Larry James Sargent, T10056  
Jessica Rachelle Ard, T10057  
Ferdinand Victor Lepere, T10058  
Stan Jerome Mascarenhas, T10059  
Mary Rachel Moore, T10060  
Leigh Anne Duncan, T10061  
Kevin Gregory Sprissler, T10062

Richard Allen Turpen, T10063  
Mandy Jo Hill, T10064  
Erica Lynne Elliott, T10065  
Sarah Kathleen Serafin, T10066  
Joseph Eugene LaClair, T10067  
Wendy S. Wray, T10068  
Joseph John Antonelli, T10069  
Roy Nile Phillips, T10070

**Reinstatements** - The Committee recommended that the Board approve the following:

Dawn Michelle Cecil, #32617  
Victor Kenneth Lewis, #23445

Reginald Dean Oakley, #28000  
Jason Lee Rhoades, #30190

**Firm Registrations** - The Committee recommended that the Board approve the following professional corporations and professional limited liability companies that were approved by the Executive Director:

Eliseo CPA, PLLC  
Matt Embler, CPA, PLLC  
Kemp CPA PLLC  
Dustin Kern, CPA, P.C.

Katy LaBarbera CPA, PC  
Lauren Massie CPA, PLLC  
McCraw-Brace, PLLC  
Bridget A. Ryan, CPA, PLLC

**Letters of Warning** - Staff received renewals from the following individuals, which list 2016 CPE taken between January 1 and June 30, 2017, without an approved extension. Staff recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee recommended that the Board approve staff recommendation:

James Kerry Aaron, #40141  
Paige Holland Albright, #39578  
Nanette Nifong Allen, #10841  
Sandra Allen, #15327  
Jeffrey Edwards Alligood, #22265  
Thomas Beverly Alvis, III, #33582  
David Robinson Arnold, #39824  
Linda Z. Arnold, #26989  
Sonali Asati, #40070  
Vernon Anthony Asbridge, #9901  
April Elizabeth Audette, #40335  
George Lyon Austin, #31550  
Carol A. Autry, #17424  
John Paul Barbee, #36178

Jonathan Adam Bennett, #34204  
Koreen Herald Bennett, #35609  
Brett Allen Bernhardt, #35492  
Jeffrey L. Berrier, #29481  
Kerri Kolody Berryman, #32559  
Rachel Roslynne Filip Binder, #36694  
Brantley Joseph Blanchard, #21555  
Eric Brockman Bland, #32410  
Mark Alan Bondo, #35898  
Walter Westin Bordeaux, #40170  
Devin James Borders, #37384  
Sarah Sanford Bostater, #23876  
Isaac John Bradley, #31155  
J. Nicole Brantley, #33892

Elizabeth Ellis Brennan, #34759  
David Augustus Bright, #38457  
Ashley Victoria Bristow, #37851  
Claude David Brown, #18102  
Michael Dale Bruce, #38496  
Gisele Odette Caisse, #35618  
Dale Richard Carpenter, #27079  
Michael Scott Cassidy, #24052  
David Staley Cheek, #16075  
Edney Brinn Cheshire, #13639  
Deborah Moore Clark, #16930  
Matthew Howard Cleaver, #30846  
Kristine D. Coates, #22151  
James Gustav Coffos, #40565  
Elizabeth Ann Colner, #39698  
Matthew Wayne Conner, #38257  
Rebecca Jill Kirkley Conner, #37753  
Theresa Lynn Conyers, #38241  
Bryan Christopher Cooke, #36909  
Leigh McRae Cox, #27960  
Jason Bray Creel, #35401  
William Russell Crutchfield, #18296  
Ryan David Dalton, #37661  
John James Daly, Sr., #40555  
Richard Alan Daughtry, #16081  
Claude Edward DeMars, III, #9303  
Bradley James Dey, #38399  
Charles F. Dillman, III, #30561  
Sarah Bazzle Domangue, #339107  
Thomas Bryce Moores Downen, #340331  
Gary M. Dragon, #30145  
Anna Theresa Dunbar, #36711  
Evan James Dupe, #40598  
Jaime Manson Easley, #31050  
Antoinyce Evangeline Eaton, #39416  
Charles Anthony Edge, #38551  
Avis Thornton Edmundson, #14854  
Anne Marie Farrar, #32747  
Lisa Rudolph Featherngill, #33645  
David Kevin Finby, #21578  
Ronald Alan Fleming, #25969  
Selena Lenore Flood, #29049

Cheyenne F. Folland, #28252  
Teraesa Whitley Follin, #18709  
Gay Edwards Futch, #20613  
Carrie Ann Gage, #37150  
Bria Ashia Gatewood, #40153  
Michael Paul Geric, II #39679  
Amy S. Gibson, #28951  
Carolyn Anne Gile, #39307  
Bethany Ann Gillooly, #33335  
Robert A. Gindes, #38973  
Lindsay Matheus Goldman, #35569  
Arthur B. Goss, #25418  
Jeffrey P. Gragnolati, #34913  
William Olin Green, #15074  
Andrew Howard Greene, #40326  
Susan Mary Groover, #29976  
Eric Thomas Guppton, #29366  
Michael Philip Gwyn, #20391  
Philip Wiley Haigh, III, #7099  
Elizabeth M. Hamilton, #35557  
Monica Magnuson Hargraves, #33969  
Ashley Michelle Harmon-Poston,  
#36778  
Fangyuan Harwood, #40476  
William Benjamin Havird, #34139  
Paul Douglas Haynes, #40531  
Sarah Jane Hazelton, #40255  
Michael Sharpe Hendershott, #28555  
Staci Lynn Henderson, #25009  
Tamara Rene Henderson, #38186  
Sheila Ann Hensley, #27127  
James Earl Heyward, #34001  
Cidney Stuart Hickman, #19851  
Ethel Anna Hillman, #14248  
Lindsay Anne Hoffman, #39591  
Aubrey Lynn Hollen, #40151  
Brooke Allison Holliday, #37659  
William Stephenson Holman, #36082  
J. Charles Hoyle, #29554  
Laura Izquierdo, #27790  
Kristin DeAnn Jarvis-DeSouza, #40203  
Matthew Clinton Jobe, #23656

Katherine Carter Johnson, #26122  
Paul David Johnson, #35815  
Catherine Hyunjung Joo, #35770  
Julia Kachula, #37307  
Richard Scott Kellner, #39094  
Erich Jonathan Kessel, Sr., #31339  
Aaron Mason King, II, #39879  
Michael Gregory Kleffner, #39806  
Jerome Kline, #35788  
Terri Nicole Knotts, #30027  
Thomas Casimir Koziara, #39333  
Kugapiriya Kuganendran, #40580  
Brenda Lambert Lally, #28275  
Marco Lam, #40173  
Joseph Thomas Laskey, #36631  
Michael L. Lawrence, #23045  
David Micheal Lawwill, #25342  
Rose Eatmon Lay, #23998  
Molly Vien Le, #39023  
Yohanna Meatta Chavis Leak, #25469  
Rachel Christine Leaptrot, #38316  
Jessica Bullard Lee, #38331  
Amy Mills Lehr, #28289  
Corey Alexander LeMoine, #40110  
William Logan Lewis, #38918  
Yuen Li, #36351  
Paige Littlejohn Blankenship, #36952  
Jay Fredrick Lookabill, #34691  
Michael James Lotterhos, #37450  
Margaret Elizabeth Lowe, #33943  
Janice Miller Luquire, #13066  
Ray Allen Lyles, #10843  
Jon A. Manning, #38989  
Alexander Joseph Mansmann, #38700  
Wayne Alexander Martin, #30808  
Zachary Harris Matthews, #40614  
Beth Brannan Mayer, #17340  
Sarah Rose Mazur, #38924  
Johnny Russell McKellar, #19870  
Litsa Nicole McKinnon, #29432  
Philip Michael McLain, #26637  
Ashley Shavonne Middleton, #39475

Patrick Michael Milburn, #39826  
Marie K. Miller, #19253  
Joshua Lee Mitchell, #37095  
Wanda Matthews Mitchell, #14111  
Cecelia Britt Moore, #24824  
Preston Aaron Moore, #39601  
Ryan Paul Moore, #38739  
Jami Kincheloe Morrison, #37027  
Jillian Faith Mueller, #39789  
Garrett Knox Oakley, #37341  
Scott McClure Overholt, #23104  
Joseph Gerald Pariseau, #40324  
Frances Lynne Jones Parsons, #15497  
Jaymi Suryakant Patel, #37581  
Laura Anne Pearson, #39075  
Michael Dwayne Peeler, #26487  
David Wayne Perry, #26059  
Carly Dean Perry-Dunlevy, #28004  
Clint James Pete, #24495  
Drew Parson Phillips, #39740  
Ray Montgomery Phillips, #40039  
Robert Withers Poellnitz, III, #40215  
Barry Morris Pomeroy, #17069  
Anthony DeVonn Privette, #36505  
Leah Marie Puening, #39403  
John Paul Ragland, #20490  
Tara Elizabeth Rajani, #40471  
Lisa Starling Randel, #19545  
Deborah Veasey Reed, #15685  
Jennifer Rhodes Reilly, #34688  
Gina Eastridge Reynolds, #32540  
Jill Ferrell Robertson, #31331  
Phillip Lawrence Robey, #19350  
Athos Rostan, III, #26828  
Gregory Gerard Rotz, #34319  
Virginia Penegar Rowe, #20488  
Jorge Ezra Rubi, #34891  
Julie Patricia Rush, #24968  
William Eldon Russ, #11669  
Jeffrey Douglas Sanders, #38577  
Jessica Adeline Sanderson, #29590  
Lauren Ann Sargent, #38777

Denise Cloyd Sawyer, #14613  
William Howard Schieffer, #39497  
Margot Gabrielle Schneider, #38969  
Douglas Alan Schrift, #27168  
Heather Nicole Scoggins, #33434  
John Avery Scotton, Jr., #38860  
Kunal K. Shah, #33898  
C. Joy Shearer, #30356  
Nathaniel William Shishko, #38261  
Linda Allen Skarzynski, #23853  
Richard Wesley Slate, Jr., #39623  
James Robert Smith, #36193  
Michael Dwayne Smith, #19540  
Douglas G. Spaeth, #13166  
Linda D. Stern, #20702  
Jonathan James Stine, #38790  
Kevin A. Stock, #25385  
Chad Thomas Storck, #32359  
James Benjamin Stroud, III, #34480  
David Charles Taylor, #28026  
Toni Mari Thereault, #35658

Margaret S. Thomas, #27462  
Robert William Thorburn, VI, #16561  
Jeffrey Grant Tolley, #34810  
Judy Lynn Toppas, #39365  
Wesley Asbury Trotter, III, #18763  
Steven Foster Twamley, #39742  
Barbara Peterson Uricchio, #27428  
Rodney Duane Van Scoy, #19906  
Evan Thomas Vick, #40055  
Britta Ashley Wakefield, #39533  
Peggy Pei-Chi Wang, #38988  
Paul Francis Ward, #37396  
Yaser Ali Warrich, #38752  
Chenae L. White, #34305  
Bryant A. Whitsitt, 23703  
Elizabeth Dale Wicker, #37911  
Johnathon Blake Wilhite, #37283  
Michelle Britten Woodbury, #35572  
Erna Julie Woodward, #21719  
Brittany Nicole Wurdeman, #40447  
Edward Waymond Yates, III, #36658

**Examinations** –The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Ashley Adams  
Hyen Adrong  
Roger Ahlquist  
William Alexander  
Jennifer Allen  
Daniel Ambrose  
Deborah Anderson  
Jack Anderson  
Joshua Anderson  
Victoria Andreski  
Christopher Angiolino  
Ashlea Armstrong  
Christine Ascitutto  
Brenna Aube  
Elizabeth Bagwell  
Margaret Baresh  
Taylor Bates

William Bauer  
Kyle Beale  
Duncan Belo  
Shannon Berry  
Thomas Bickes  
Austin Black  
Mary Blair  
Andrew Blalock  
Cecilia Blanco  
William Bloder  
Caley Boggs  
Sara Boswell  
Corey Bowlin  
Jocelyn Boyd  
Meredith Brogden  
Michael Brooks  
John Brothers



Kathryn Brown  
Randolph Brown  
Renelle Brown  
Andrew Bryson  
David Bullard  
Nicholas Bunner  
Ryan Burke  
Brandi Burkhart  
Wendy Burnes  
Valentina Canady  
Veaceslav Capatina  
Alan Cardoso  
Richard Cassady  
Taylor Castle  
Anna Chapman  
Rongjun Chen  
Sang Ryoul Choi  
An Thu Chu  
Nicholas Clark  
Miranda Clarke  
Rashaad Clavon  
Adam Clayton  
Connor Cleary  
Kevin Collins  
Joseph Cooney  
Abigail Cooper  
Allison Core  
Missouri Crawley  
Sherry Cribb  
Hayley Crumley  
Eva Cruz Rivera  
Sharon Cullipher  
Ivory Cunningham  
Nicholas Cunningham  
Timothy Daly  
Casey Davis  
Sarah Davis  
Catherine Del Casino  
Kristen Denny  
Caroline DeRhodes  
Edward DeSaussure  
Douglas Dey

Allison Diaz  
Aspen Domske  
Dwayne Dowden  
Allison Ducote  
Tawanda Dzangare  
Gabrielle Eagle  
Shannon Earp  
Tyler Edwards  
Kendall Einbinder  
Anna Elzey  
Maura Emery  
Mekenzie Enloe  
Mohammad Eqteeshat  
Parker Esoda  
Elliott Etheridge  
Margaret Everhart  
Melanie Falk  
Elizabeth Ferguson  
Andy Ferrell  
Rebecca Fillion  
Chelsea Forman  
Katlyn Foster  
Henry Frantz  
Laura Frazier  
Stephen Frerichs  
David Friberg  
Sean Gallagher  
Dylan Gardner  
Ruben Garratt  
Anna Gates  
Crystal Gay  
Gregory Gehsmann  
Meghan George  
Nicholas Georges  
William Gibbons  
Sarah Glovier  
Martha Goodman  
Tiffany Goodman  
Thomas Graham  
Heather Gray  
Karl Green  
Robert Gregar

Stacey Grissom  
Rachel Grote  
Monica Gutierrez  
Chelsi Haefele  
Turner Haigwood  
Gregory Hales  
Lisa Hamby  
Brittany Hamilton  
Lindsay Hancock  
Michael Hardy  
Geri Hare  
Kevin Harris  
Dustin Harrison  
Autumn Hartwick  
Kali Havner  
Autumn Hayes  
Daniel Hayes  
Daniel Healy  
Steven Helms  
Jennifer Hemphill  
Hayley Henshaw  
Alejandra Hernandez Medel  
Kenneth Herring  
William Hight  
Stephen Hilborn  
Brian Hillsinger  
Elyse Hiraoka  
Joshua Holbrooks  
Ylora Holland  
Joseph Holzmeister  
Ryan Hoyle  
Ryan Hucks  
Staci Huffman  
Bradley Hulker  
Ryan Hull  
Alex Hunt  
Nicole Hunter  
Kevin Israel  
Jesse Ivens  
Kathy Jackson  
Kevin Jette  
Brenda Jones

Cindy Jones  
Emily Jones  
Shelby Jones  
David Joslin  
Alana Keane  
Jessica Kenny  
Sarah Kent  
Jonathan Kim  
Charles King  
Collin King  
Taylor Kluttz  
Robert Kocur  
David Komasara  
Jeremy Krider  
Karla Lancaster  
Garrett Lane  
Spencer Lauber  
Sarah Layden  
Hannah Leahy  
Kristen Lee  
Steven Leerberg  
Erin Legg  
Charles Lehrman  
Guy Lewis  
Shontrail Lewis  
Zhekan Li  
Stefanie Liebhold  
Allison Lizotte  
Marcus Lockamy  
Loretta Long  
Travis Lowman  
Austin Lowrey  
Jonathan Ludewig  
Jonathan Macon  
Elizabeth Magner  
Eric Mahaney  
Edmund Mangan  
Patricia Mann  
Nicholas Mannon  
Michelle Marley  
John Martin  
James Mastrangelo

Harrison Mathews  
Charles McCarthy  
Mary McCarthy  
Andrew McCollister  
Morgan McElwee  
Tiffany McPherson  
Breanna McShea  
Addis Melesse  
Shuoyi Meng  
Erica Merriman  
Joshua Miller  
Ryan Miller  
Kevin Misenheimer  
Drayton Mixson  
Ashleigh Mobley  
Michelle Monti  
Hona Moore  
April Morris  
Nathan Morris  
Shannon Morton  
Andrew Mothena  
Charles Mullens  
David Mullinax  
John Myers  
Rebecca Nance  
Francisco Naveira  
Diana Neaga  
Charise Neal  
Laurie Nelson  
Ryan Nelson  
Marina Nesic  
Taylor Niblock  
Timothy Nicolosi  
Dennis Niesborella  
Nelly Njau  
Jordan Norris  
Melanie Novick  
Evariste Ntirenganya  
Nkemjika Nwosu  
Addysen O'Briant  
Daniella Ognibene  
Albert Ong

Margaret Orr  
Jennifer Palma  
Mikaela Palma  
Cameron Parrish  
Rohan Patel  
Trushaben Patel  
Caroline Paxton  
John Perez  
Olivia Petkau  
Andrea Picou  
Taylor Pittman  
Tiffany Plackett  
Haley Pope  
John Pouliot  
Austin Powell  
Hilary Prinz  
Terria Punturo  
Sheetal Puri  
Ayeshia Qazi  
Heather Rafalko  
Alison Rafoth  
Emerald Rammohan  
Malcolm Ramsammy  
Joshua Reed  
Rebecca Reisberg  
Jonathon Rembecki  
Sarah Rhodehamel  
Caroline Ricciarelli  
Katharine Rice  
Richard Richards  
Sandra Richards  
Jasmine Richardson  
Brooke Richey  
Nora Richmond  
Ryan Ricks  
Jazmin Rios  
Mary Robertson  
Katherine Roeder  
Grace Rogers  
Tess Rollins  
Joshua Rosenberger  
Autumn Rubio

Meghan Ruddy  
Stephanie Ruggeri  
Eric Sachs  
Kyle Salvaterra  
Landon Savino  
Hannah Schlank  
Lewis Schooler  
Joel Schram  
Adam Schwartz  
Amanda Scott  
Spenser Seifert  
Vanessa Seiglie  
Andrew Sellitto  
Kathleen Sholtis  
Constance Short  
Michael Shortall  
Scott Singletary  
Charlie Sipe  
Lanita Slaughter  
Meredith Sloboda  
Stephen Sloyer  
Jocelyn Smith  
Rachel Smith  
Rodney Smith  
Shanen Smith  
Christopher Snowden  
Lauren Snyder  
Mabel Soe  
Amanda Sosebee  
Matthew Stenmark  
Jacob Stewart  
Kyle Stinman  
Bryan Stinson  
Courtney Stroud  
Steven Sumner  
Everett Swimm  
Kayla Sykes  
Travis Thaxton  
Jordan Thomas

Kavonda Thrasher  
Casper Timberlake  
Tawnia Tolliver  
Robert Tompkins  
James Trevett  
Sherry Truax  
Olivia Turnbull  
Eric Twine  
Petra Tyndall  
Cody Underwood  
Dulce Urquiza  
Nathan Uzenski  
Vien Van  
Scott Van der Poel  
Amy Vargas  
Arturo Vergara  
Tessa Vinson  
Kristin Wagoner  
Mandy Wakem  
Donald Wallace  
Yixuan Wang  
Madeleine Watkins  
Christina Weaver  
Taylor Westerhof  
William Whitacre  
Vanna Whitaker-Kufs  
Shannon Wiggins  
Taylor Wiley  
Leigh Williams  
Sarah Winters  
Heather Wyatt  
Haopeng Yan  
Molly Yandle  
Suan Yang  
Jonathan Yavorsky  
Juliana Yorio  
Justin Young  
Samuel Young  
Yishan Zhao

Staff presented requests from Exam candidates for an extension to the 18-month Exam credit window. The Committee recommended that the Board disapprove the candidates' requests.

Staff received a request from an Exam candidate to allow a principles level accounting course to be counted at 1.5 times the normal semester hour value because it was offered in a graduate program rather than being limited as a principles course. The Committee recommended that the Board disapprove the candidate's requests.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** Mr. Nance provided a brief update on the Board's strategic plan regarding IT and CPE. The monthly Operational Metrics report and the monthly Executive staff report were also provided.

Messrs. Cook and Winstead moved to approve the dates for the 2017-18 Board meetings. Motion passed.

**CLOSED SESSION:** Ms. Brown and Mr. Williams moved to enter Closed Session to discuss a legal matter. Motion passed.

**PUBLIC SESSION:** The Board re-entered Public Session. Messrs. Truitt and Winstead moved to approve the contract with Allen & Pinnix, P.A., for legal services. Motion passed.

**ADJOURNMENT:** Messrs. Winstead and Williams moved to adjourn the meeting at 11:20 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Wm. Hunter Cook, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2016368

IN THE MATTER OF:  
Jeffrey Goldstein, CPA, #32175  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Jeffrey Goldstein (hereinafter "Respondent") is the holder of North Carolina certificate number 32175 as a certified public accountant.
2. The Respondent is the supervising CPA at the firm Davies, Goldstein & Associates, CPA's PLLC ("Firm").
3. The Firm performed services for a client, including the preparation of articles of incorporation and the preparation of a certificate of assumed name.
4. The Respondent has asserted that the client requested that the Firm fill out the aforementioned documents and that the client reviewed the documents, signed, and mailed them to the State, along with the fee.
5. The client has alleged that the certificate of assumed name was filled out incorrectly, resulting in harm to the client.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

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CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The North Carolina Accountancy Act (N.C. Gen. Stat. §§ 93-1 *et seq*), at N.C. Gen. Stat. § 93-1(b) provides that:

Nothing in this Chapter shall be construed as authorizing certified public accountants or accountants to engage in the practice of law, and such person shall not engage in the practice of law unless duly licensed so to do.

3. Per the Board's rules, at 21 NCAC 08N .0103, CPAs are responsible for the actions of their subordinates:

A CPA and CPA firm shall be responsible for assuring compliance with the rules in this Subchapter by anyone who is the CPA's partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises. A CPA or CPA firm shall not permit others (including affiliated entities) to carry out on the CPA's behalf, with or without compensation, acts that if carried out by the CPA would be a violation of these Rules.

4. Employees of the Respondent's Firm, by completing articles of incorporation and a certificate of assumed name, have engaged in the practice of law in contravention of the Accountancy Act and 21 NCAC 08N .0213.
5. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

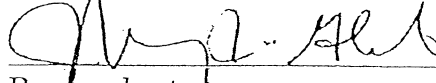
BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent, Jeffrey Goldstein, is censured.
2. The Respondent must pay a one thousand dollar (\$1,000) civil penalty.

NC BOARD OF  
OCT - 2 2017  
CPA EXAMINERS

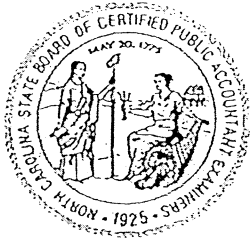
Consent Order - 3  
Jeffrey Goldstein, CPA

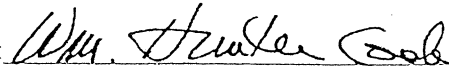
CONSENTED TO THIS THE 27<sup>TH</sup> DAY OF SEPTEMBER, 2017  
(Day) (Month) (Year)

  
Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF OCTOBER, 2017  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President

NC BOARD OF  
OCT - 2 2017  
CPA EXAMINERS



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case #s C2017162-1/2

IN THE MATTER OF:

Jeffrey A. Henderson, CPA, #13782  
Jeffrey A. Henderson, CPA  
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Jeffrey A. Henderson, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting corporation in North Carolina.
2. The Respondent Firm received a pass with deficiencies on its last two (2) system peer reviews. The same non-profit audit client was the subject of each report.
3. The peer review reports noted audit deficiencies. Deficiencies in the first report were addressed by the Respondent to the satisfaction of the peer reviewer. The deficiency in the second report was a result of a new standard that took effect between report periods.
4. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent Firm's failure to perform audit services in accordance with standards constitutes a violation of the Statements on Auditing Standards in violation of 21 NCAC 08N .0403 and .0212.

NC BOARD OF

OCT 12 2017

CPA EXAMINERS

Consent Order - 2  
Jeffrey A. Henderson, CPA

3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent Firm agree to the following Order:

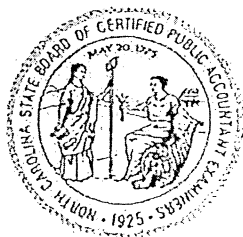
1. The Respondent Firm is censured.
2. Each staff member participating in audit services must take at least eight (8) hours of CPE related to audit documentation annually until the Respondent Firm receives a pass on a system review or until the Respondent Firm confirms that it has decided to discontinue audit services.

CONSENTED TO THIS THE 8<sup>th</sup> DAY OF October, 2017  
(Day) (Month) (Year)

Jeffrey A. Henderson  
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 24 DAY OF OCTOBER, 2017  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Hunter Cook  
President

NC BOARD OF

OCT 12 2017

CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2017180

IN THE MATTER OF:

Corey L. Skolnick, CPA, #33210  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Corey L. Skolnick, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 33210 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2016-2017 individual certificate Renewal ("Renewal") that between January 1, 2015, and June 30, 2016, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2015 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2015 requirements.
5. The Respondent was unable to provide documentation for eighteen and one-half (18.5) hours of the forty (40) hours of 2015 CPE hours that he claimed on his 2016-2017 annual renewal. In addition, the Respondent failed to provide documentation to substantiate completion of the ethics course mandated to meet his 2015 CPE requirements.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

OCT 11 2017

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Fifty-eight and one-half (58.5) of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

NC BOARD OF

OCT 11 2017

CPA EXAMINERS

Consent Order - 3  
Corey L. Skolnick, CPA

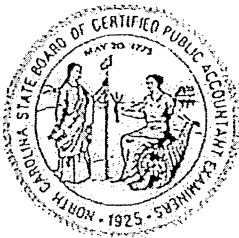
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 10<sup>th</sup> DAY OF OCTOBER, 2017  
(Day) (Month) (Year)

[Signature]  
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF OCTOBER, 2017  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Huayen Cool  
President

NC BOARD OF  
OCT 11 2017  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2017204

IN THE MATTER OF:

Charles Shane Smith, CPA, #28813  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and The Respondent stipulate to the following:

1. Charles Shane Smith, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 28813 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2016-2017 individual certificate Renewal ("Renewal") that between January 1, 2015, and June 30, 2016, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2015 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2015 and 2016 requirements.
5. The Respondent was unable to provide adequate documentation to substantiate the completion of the ethics course in 2015. He was able to provide registration for that course, but could not substantiate it with a certificate of completion as required by 21 NCAC 08G .0401(a)(1).
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

OCT 12 2017

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of The Respondent's consent to this order, The Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

NC BOARD OF

OCT 12 2017

CPA EXAMINERS

Consent Order - 3  
Charles Shane Smith, CPA

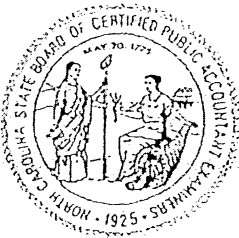
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 09 DAY OF October, 2017.  
(Day) (Month) (Year)

Charles Shane Smith  
Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF OCTOBER 2017.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Wm. Hunter Card  
President

NC BOARD OF

OCT 12 2017

CPA EXAMINERS



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2017235

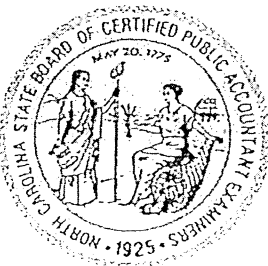
IN THE MATTER OF:  
Craig Daniel Reisinger, CPA #34439  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Craig Daniel Reisinger, CPA (Hereinafter "Mr. Reisinger") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Reisinger failed to timely renew the annual firm registration for Reisinger & Company, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Reisinger's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars (\$500).
5. Mr. Reisinger has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Reisinger's payment as full resolution of the aforementioned rules violation.

This the 210 day of OCTOBER, 2017.  
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Wm. Thayer  
President